

**AMENDMENTS TO THE CLAIMS:**

**Please amend the claims as follows:**

1. (Currently Amended) A rocker arm for opening and closing a valve comprising:
  - a body; and
  - a valve engaging portion provided at the body, with which the valve is engaged, the valve engaging portion including; comprising:
    - a pair of valve guide walls opposed to each other ; ;
    - a connecting wall connecting the pair of valve guide walls with each other ; ;
  - and
  - ~~a pair of excess thickness portions formed on the pair of valve guide walls, respectively, the pair of excess thickness portions being formed by portions of the pair of valve guide walls which plastically flow when the pair of valve guide walls are formed by dies, respectively~~
  - wherein said excess thickness portions are integrally formed with said valve guide walls; and
  - a pivot receiving portion formed on an opposite end of said rocker arm from said valve engaging portion.
2. (Currently Amended) The rocker arm according to claim 1, wherein the connecting wall connects the pair of valve guide walls with each other in a first direction, and
  - wherein the pair of excess thickness portions are projected from the pair of valve guide walls in a second direction substantially perpendicular to the first direction, respectively.
3. (Currently Amended) The rocker arm according to claim 2, wherein each of the pair of valve guide walls includes comprises:
  - a side surface to which the connecting wall is connected ; ; and
  - a bottom surface substantially parallel to a bottom surface of the connecting wall,

wherein the pair of excess thickness portions are formed on the bottom surfaces of the pair of valve guide walls.

4. (Original) The rocker arm according to claim 3, wherein the bottom surfaces of the pair of valve guide walls is projected from the bottom surface of the connecting wall in the second direction.

5. (Original) The rocker arm according to claim 3, wherein the pair of excess thickness portions are extended along the bottom surfaces of the pair of valve guide walls in a third direction substantially perpendicular to the first and second directions.

6. (Original) The rocker arm according to claim 3, wherein a width of each of the pair of excess thickness portions is set to be less than half or more than one-fifth of a width of the bottom surface of each of the pair of valve guide walls.

7. (Currently Amended) A method of manufacturing a rocker arm for opening and closing a valve, the method comprising ~~the steps of~~:

providing a metal sheet including a pair of predetermined valve guide wall regions opposed to each other and a predetermined connecting wall region connecting the pair of predetermined valve guide wall regions with each other;

pressing the pair of predetermined valve guide wall regions by a pair of first dies to approach each other in a first direction, respectively;

pressing and ~~recess~~ recessing a center portion of the connecting wall region by a second die in a second direction substantially perpendicular to the first direction; and

forming a pair of excess thickness portions from portions of the pair of predetermined guide wall regions which plastically flow into gaps provided between the first and second dies according to the pressing motion to press the pair of predetermined valve guide wall regions and according to the pressing motion to press the predetermined connecting wall region.

8. (New) A rocker arm for opening and closing a valve, comprising:

    a valve engaging portion for engaging the valve, said valve engaging portion comprising:

        a pair of valve guide walls opposed to each other; and

        a pair of excess thickness portions formed on said pair of valve guide walls respectively.

9. (New) A method of manufacturing a rocker arm for opening and closing a valve, the method comprising:

    providing a metal sheet including a pair of predetermined valve guide wall regions opposed to each other and a predetermined connecting wall region connecting the pair of predetermined valve guide wall regions with each other;

    pressing the pair of predetermined valve guide wall regions by a pair of first dies to approach each other in a first direction, respectively; and

    forming a pair of excess thickness portions from portions of the pair of predetermined guide wall regions.

10. (New) The method according to claim 9, further comprising:

    pressing and recessing a center portion of the connecting wall region by a second die in a second direction substantially perpendicular to the first direction to form a pair of step side portions to increase the thickness of the connecting wall.

11. (New) The method according to claim 9, wherein said pair of excess thickness portions are formed from portions of the pair of predetermined guide wall regions which plastically flow into gaps provided between the first and second dies according to the pressing motion to press the pair of predetermined valve guide wall regions and to press the predetermined connecting wall region.

12. (New) The method according to claim 10, wherein while said connecting wall is being pressed and depressed, said valve guide wall regions are caused to plastically flow downward to form a groove between said valve guide wall regions.

13. (New) The method according to claim 12, further comprising:

upwardly forcing said connecting wall to increase a depth of said groove such that said connecting wall is positioned centrally between said valve guide walls and such that a height of said valve guide walls is increased.

14. (New) The rocker arm according to claim 3, wherein a width of each of the pair of excess thickness portions is at least one-fifth of a width of the bottom surface of each of the pair of valve guide walls.

15. (New) The rocker arm according to claim 1, wherein the pair of excess thickness portions are formed by portions of the pair of valve guide walls which plastically flow when the pair of valve guide walls are formed by dies.

16. (New) The method according to claim 7, wherein said excess thickness portions are integrally formed with said valve guide walls.

17. (New) The rocker arm according to claim 8, wherein said excess thickness portions are integrally formed with said valve guide walls.

18. (New) The method according to claim 9, wherein said excess thickness portions are integrally formed with said valve guide walls.

19. (New) The method according to claim 7, further comprising:

forming a pivot receiving portion on an opposite end of said rocker arm from said valve engaging portion.

20. (New) The rocker arm according to claim 8, further comprising:  
a pivot receiving portion formed on an opposite end of said rocker arm from said  
valve engaging portion.